IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:-

THE HONOURABLE THE CHIEF JUSTICE MR.H.L.DATTU
&
THE HONOURABLE MR. JUSTICE K.T.SANKARAN

THURSDAY, THE 6TH DECEMBER 2007 / 15TH AGRAHAYANA 1929

W.A.No.2903 of 2007

AGAINST THE JUDGEMENT IN W.P.(C).NO.32653/2007 DATED 05/11/2007
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APPELLANT: PETITIONER:-

P.P.JOSE,
PARECKATTIL HOUSE,
VENGOOR,
ANGAMALY.

BY ADV. SRI.S.EASWARAN

RESPONDENTS: RESPONDENTS:-
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1. STATE OF KERALA,
   REPRESENTED BY THE SECRETARY,
   DEPARTMENT OF INDUSTRIES & COMMERCE,
   GOVERNMENT SECRETARIAT,
   THIRUVANANTHAPURAM.

2. THE TAHSILDAR,
   TALUK OFFICE,
   MINI CIVIL STATION,
   ALUVA.

3. THE SECRETARY TO GOVERNMENT,
   DEPARTMENT OF REVENUE,
   GOVERNMENT SECRETARIAT,
   THIRUVANANTHAPURAM.

BY SPECIAL GOVERNMENT PLEADER SRI.VINOD CHANDRAN.

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON 06/12/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

H.L.DATTU, C.J. & K.T.SANKARAN, J.

W.A.No.2903 of 2007

Dated, this the 6th day of December, 2007

JUDGMENT

H.L.Dattu, C.J.

Questioning the correctness or otherwise of the orders passed by the learned Single Judge in W.P.(C) No.32653 of 2007 dated 5th November, 2007 the petitioner in the writ petition has presented this writ appeal.

2. The learned Single Judge has rejected the writ petition only on the ground that the petitioner has an effective and efficacious alternative remedy provided under the Kerala Building Tax Act, 1975 ('the Act' for short), if for any reason he is aggrieved by the order of re-assessment passed by the authorities.

3. In our opinion, the reasoning and conclusion reached by the learned Single Judge cannot be characterised either as erroneous or contrary to the provisions of the Act. Therefore, interference with the said order is not called for. Accordingly the writ appeal requires to be rejected and it is rejected.

Ordered accordingly.

(**H.L.DATTU)**
CHIEF JUSTICE

(K.T.SANKARAN)
JUDGE

vns